

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
(EASTERN DIVISION)

In re:	)	Chapter 7
	)	Case No: 09-36439-PSH
SYSIX TECHNOLOGIES, LLC	)	
	)	Hearing date: 3/20/2014
Debtor.	)	Hearing Time: 10.30 a.m.
	)	
	)	

**MASSACHUSETTS DEPARTMENT OF REVENUE'S OBJECTION TO  
TRUSTEE'S FINAL REPORT**

TO THE HONORABLE PAMELA S. HOLLIS, UNITED STATES BANKRUPTCY JUDGE:

NOW COMES Amy A. Pitter, as she is the Commissioner of the Massachusetts Department of Revenue ("MDOR"), a creditor and party in interest in the above-captioned matter, and pursuant to, *inter alia*, the provisions of 11 U.S.C. § 704 and in accordance with Federal Rules of Bankruptcy Procedure Rules 2002(f) and 5009, hereby objects to the Final Report and Application for Compensation (the "Final Report") filed by the Trustee, on the grounds that the Final Report, as filed, fails to provide for a pro rata distribution to MDOR as required by 11 U.S.C. § 726(b). In support of this objection, MDOR states as follows:

1. On March 24, 2010, MDOR filed a proof of claim that has been identified as claim number 12 on the Claims Register ("Claim 12"). Claim 12 asserted a secured claim on the amount of \$7,661.97, unsecured priority claim in the amount of \$57,780.77, and general unsecured claim in the amount of \$18,633.66.
2. On January 9, 2013, the Trustee filed an Objection to Claim 12 (the "Claim Objection") [See Docket Entry 175].
3. On January 26, 2013, MDOR filed an initial response, then an amended response to the Claim Objection [See Docket Entries 186 & 187].

4. Subsequent to the responses filed by MDOR, the Trustee and MDOR agreed to resolve the Claim Objection by entry of an order pursuant to which (1) the Trustee withdrew his Claim Objection, (2) Claim 12 was disallowed as filed, and (3) Claim 12 was allowed as an unsecured priority claim in the amount of \$40,000 and a general unsecured claim in the amount of 10,000 (the “Modified Claim 12”). MDOR further agreed to file no additional claim in the above-referenced proceeding [See Docket Entry 199].

5. On February 19, 2013, this Court granted the Trustee’s Motion for Entry of Agreed Order Reducing and Reclassifying Claim No. 12 Filed by Commonwealth of Massachusetts Department of Revenue [See Docket Entry 208].

6. On February 19, 2013, an order indicating that the Claim Objection was withdrawn was entered by this Court [See Docket Entry 209].

7. On February 13, 2014, the Trustee filed his Final Report and Application for Compensation and Deadline to Object [See Docket Entry 250].

8. The Final Report, as filed, does not provide for any distribution to MDOR’s on account of its agreed priority claim in the amount of \$40,000. In addition, the Final Report indicates that MDOR’s general unsecured claim amounts to \$0 whereas the order provides for a general unsecured claim in the amount of \$10,000.

9. 11 U.S.C. § 726(b) states that “[p]ayment on claims of a kind specified in paragraph (1), (2), (3), (4), (5), (6), (7), or (8) of section 507(a) of this title, or in paragraph (2), (3), (4), or (5) of subsection (a) of this section, shall be made pro rata among claims of the kind specified in each such particular paragraph...”

10. By reason of its status, MDOR is entitled to a pro-rata share of the distribution made to the creditors within the particular class on the Modified Claim 12.

**WHEREFORE**, Amy A. Pitter, as she is Commissioner of the Massachusetts Department of Revenue, respectfully requests that this Honorable Court:

- A. Sustain this Objection to the Trustee's Final Report and Application for Compensation;
- B. Enter an order requiring the Trustee to file an amended Final Report and Account that shall properly provide for the payment of the Modified Claim 12; and
- C. Enter an order for such other relief as the Court deems just and proper.

Dated: February 17, 2014

Respectfully submitted,

AMY A. PITTER, COMMISSIONER  
MASSACHUSETTS DEPARTMENT OF  
REVENUE

By her Attorneys,

MARTHA COAKLEY,  
ATTORNEY GENERAL OF MASSACHUSETTS

Kevin W. Brown, General Counsel and  
Special Assistant, Attorney General

/s/ Celine E. Jackson  
Celine E. Jackson (BBO # 658016)  
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**CERTIFICATE OF SERVICE**

I, Celine E. Jackson, hereby certify that on this 17<sup>th</sup> day of February 2014, I have caused to be served a true and accurate copy of the Objection of Massachusetts Department of Revenue to Trustee's Final Report by first class mail, postage pre-paid and electronic notice (EN), where indicated, upon the following parties:

First class mail:

Sysix Technologies, LLC.  
1010 Executive Drive  
Suite 280  
Westmont, IL 60559-6187

Viztek LLC  
6491 Powers Avenue  
Jacksonville, FL 32217

Arrow Enterprise Computing Solutions,  
Inc.  
c/o Jeffrey Galen  
Galen & Davis  
16255 Ventura Boulevard  
Suite 900  
Encino, CA 91436

Steler & Duffy, Ltd.  
11 South LaSalle Street  
Suite 1200  
Chicago, IL 60603

Patrick S. Layng  
Office of the US Trustee, Region 11  
210 S. Dearborn Street  
Room 873  
Chicago, IL 60604

Via ECF Notice

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/s/ Celine E. Jackson  
Celine E. Jackson